

Heimlich maneuver on the little girl and dislodged the candy from her throat, quite possible saving the little girl's life.

The final AAA School Safety Patrol Lifesaving Award recipient comes from Minneapolis, Minnesota.

On November 2, 1998, 11-year-old Jenny Lind Community School Safety Patrol Tonya L. M. Boner was completing her shift for the day when she decided to wait a little longer to help some stragglers cross the street safely.

Three students, ages 7, 9, and 10, began to cross the road. Across the intersection, a car stopped briefly at the stop sign, then headed straight for the crosswalk and the students. Seeing the immediate danger, Tonya hurried the students to the other side just as the car sped through the crosswalk a mere 2 feet from where she and the students had been walking seconds before.

Mr. President, on behalf of the Senate, I extend congratulations and thanks to these young women and men who are visiting the Capitol today. They are an asset to their communities, and their families and neighbors should be very proud of their courage and dedication.

I would also like to recognize the American Automobile Association for providing the supplies and training necessary to keep the safety patrol on duty nationwide.

Since the 1920's, AAA clubs across the country have been sponsoring student safety patrols to guide and protect younger classmates against traffic accidents. Easily recognizable by their fluorescent orange safety belt and shoulder strap, safety patrol members represent the very best of their schools and communities. Experts credit school safety patrol programs with helping to lower the number of traffic accidents and fatalities involving young children.

We owe AAA our gratitude for their tireless efforts to ensure that our Nation's children arrive to and from school safe and sound.

And we owe our thanks to these exceptional young men and women for their selfless actions. The discipline and courage they displayed deserves the praise and recognition of their schools, their communities and the Nation.

CLARIFYING TAX TREATMENT OF SETTLEMENT TRUSTS ESTABLISHED UNDER ANCSA

Mr. STEVENS. Mr. President, today I join Senator MURKOWSKI in rising in support of S. 933, which would clarify tax treatment of Settlement Trusts established under the Alaska Native Claims Settlement Act. Our legislation would amend the U.S. tax code by allowing these Settlement Trusts to organize as 501(c)(28) tax exempt organizations. This bill is similar to S. 2065 which I co-sponsored with Senator MURKOWSKI last year.

Consistent with last year's proposal, this bill allows for conveyances to a Settlement Trust without including those contributions in the beneficiaries' gross income. This is an important provision because under the current tax code, beneficiaries of a Settlement Trust can be taxed on contributions to the trust, even though they haven't received a payment or disbursement from the Settlement Trust.

Our new provision also outlines the process and terms for revoking a trust's tax exempt status as a 501(c)(28) organization. Under this provision, if a Settlement Trust engages in forbidden activities as outlined in the Alaska Native Claims Settlement Act, its election as a 501(c)(28) tax exempt organization would be revoked and the trust would pay a tax on the fair market value of the assets held. This ensures that U.S. taxpayers will not underwrite forbidden transactions within the trusts or between the trusts and the beneficiaries.

This provision also requires a Settlement Trust to distribute at least 55 percent of its adjusted taxable income for each year. This would insure that Settlement Trusts fulfill a basic obligation to the beneficiaries.

In addition, the new provision requires trusts electing to be recognized as 501(c)(28) tax exempt organizations to withhold income tax from payments made to beneficiaries. There is, however, an important exception to this withholding provision. That exception would apply to third party payments made on the behalf of beneficiaries for educational, funeral, or medical benefits.

It is my hope that we will clarify the tax treatment of these Settlement

Trusts so that beneficiaries are treated in a fair and just manner.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, May 3, 1999, the federal debt stood at \$5,562,741,424,540.43 (Five trillion, five hundred sixty-two billion, seven hundred forty-one million, four hundred twenty-four thousand, five hundred forty dollars and forty-three cents).

Five years ago, May 3, 1994, the federal debt stood at \$4,569,524,000,000 (Four trillion, five hundred sixty-nine billion, five hundred twenty-four million).

Ten years ago, May 3, 1989, the federal debt stood at \$2,769,324,000,000 (Two trillion, seven hundred sixty-nine billion, three hundred twenty-four million).

Fifteen years ago, May 3, 1984, the federal debt stood at \$1,489,259,000,000 (One trillion, four hundred eighty-nine billion, two hundred fifty-nine million).

Twenty-five years ago, May 3, 1974, the federal debt stood at \$467,768,000,000 (Four hundred sixty-seven billion, seven hundred sixty-eight million) which reflects a debt increase of more than \$5 trillion—\$5,094,973,424,540.43 (Five trillion, ninety-four billion, nine hundred seventy-three million, four hundred twenty-four thousand, five hundred forty dollars and forty-three cents) during the past 25 years.

REVISED BUDGET LEVELS FOR FISCAL YEAR 1999

Mr. DOMENICI. Mr. President, pursuant to Sec. 209 of H. Con. Res. 68, the Concurrent Resolution on the Budget for Fiscal Year 2000, I hereby submit to the Senate revised budget levels for fiscal year 1999.

The following table displays the appropriations caps and the committee allocation levels that will be enforced for the remainder of fiscal year 1999.

I ask unanimous consent to have the table printed in the RECORD.

There being no objection, the table was ordered to be printed in the RECORD, as follows:

SENATE COMMITTEE BUDGET AUTHORITY AND OUTLAY ALLOCATIONS PURSUANT TO SECTION 302 OF THE CONGRESSIONAL BUDGET ACT, BUDGET YEAR TOTAL 1999

[In millions of dollars]

Committee	Direct spending jurisdiction		Entitlements funded in annual appropriations acts	
	Budget authority	Outlays	Budget authority	Outlays
Appropriations:				
Defense	279,891	271,403	0	0
General Purpose Discretionary	287,157	273,901	0	0
Violent Crime Reduction Trust Fund	5,800	4,953	0	0
Highways	0	21,885		
Mass Transit	0	4,401		
Mandatory	299,159	291,731	0	0
Total	872,007	868,274	0	0
Agriculture, Nutrition, and Forestry	8,931	6,362	17,273	9,183
Armed Services	48,285	48,158	0	0
Banking, Housing, and Urban Affairs	9,200	3,182	0	0
Commerce, Science, and Transportation	8,119	5,753	682	678